

risks upon the stock plan, neither for a company organized as a stock company to do business upon the plan of a mutual insurance company. Companies must be stock or mutual.

SEC. 40. Nothing in this act shall be so construed as to prevent any number of persons, not exceeding two hundred, from making mutual pledges and giving valid obligations to each other for their own insurance from loss by fire or death; but such association of persons shall in no case insure any property not owned and occupied by one of their own number, and no life except that of their own members, nor shall the provisions of this act be applicable to such associations or companies: *Provided*, Such associations or companies shall in no case pay any salaries or compensation to officers, agents, or any other employees, and shall receive no premiums nor make any dividends. Self insurance companies. Insure none but members. No salaries. No premium.

SEC. 41. Chapter sixty-eight of the Revision of 1860, and all acts and parts of acts amendatory and supplementary thereto, are hereby repealed, except so far as the same relates to the business of life insurance companies; and the Auditor of State is authorized to return the deposits made under section 1759 of the Revision of 1860, where the companies making the same shall have complied with this act: *Provided*, Such deposits shall not be needed for the payment of losses due from the company having made the same. Ch. 68, Rev., 1860, repealed. Rev., § 1759. Former deposits to be returned.

Approved April 7, 1868.

CHAPTER 139.

LEGALIZING NOTARIAL ACTS OF CERTAIN PERSONS IN POLK COUNTY.

AN ACT to Legalize the Notarial Acts of certain Notaries Public of Polk County. APRIL 7.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all the notarial acts of Charles J. McKay, a notary public in and for Polk county, done or certified on or subsequent to the ninth day of August, A. D. 1867, and prior to the day of December, A. D. 1867, shall be and the same are hereby legalized and made valid with the same force and effect as if his notarial commission had been C. J. McKay, from Aug. 9, 1867, to Dec. 27, 1867, with unrecorded commission.

duly recorded in the recorder's office of Polk county, on the day of the signature of the same by the Governor.

E. J. Ingersoll. SEC. 2. All the notarial acts of E. J. Ingersoll, a notary public of Polk county, done or certified by him from Jan. 28 to March 10, 1868, on or subsequent to the 23d day of January, A. D. 1868, and prior to the 10th day of March, A. D. 1868, shall be and the same are hereby legalized and made valid, with the same force and effect as if his notarial commission had continued in force until the date last mentioned.

W. S. Pritchard. SEC. 3. All the notarial acts of W. S. Pritchard, a notary public of Polk county, done or certified by him from Jan. 10, 1868, to Mar. 10, 1868, on or subsequent to the 10th day of January, A. D. 1868, and prior to the 10th day of March, A. D. 1868, shall be and the same are hereby legalized and made valid with the same force and effect as if his notarial commission had continued in force until the date last mentioned.

Taking effect. SEC. 4. This act shall take effect and be in force from and after its publication in the Iowa State Register and The Iowa Evening Statesman, newspapers published at Des Moines, Iowa; *provided*, that said publication shall be without expense to the State.

Approved April 7, 1868.

[For certificate of publication, see "Addenda."]

CHAPTER 140.

TAX-RECEIPTS.

APRIL 7. AN ACT Requiring County Treasurers to insert in Tax - Receipts the Valuation of each Piece of Real Estate.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the treasurer and collector of each county in this State shall, in his receipt to every person who pays tax on any real estate, insert in said receipt, opposite to the description of each tract of land or town - lot, the amount of the assessed value of said tract of land or town - lot.

Approved April 7, 1868.